

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165
Phoenix, Arizona 85007

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www.azaccountancy.gov



INSTRUCTIONS

APPLICATION FOR ARIZONA CPA CERTIFICATE

Enclosed is an application package for obtaining an Arizona Certified Public Accounting Certificate. Most materials you will need to complete the Certification Application package are included. It is your responsibility to review and understand Arizona Revised Statutes § 32-701 et. al. and the Arizona Administrative Code (Rules) R4-1-101 et. al. pertaining to CPA certification. The Board's laws and Rules are available at www.azaccountancy.gov.

You must complete all application sections and respond to all questions, even if you use "not applicable," "NA" or "see attached." Important information that is most commonly overlooked is given emphasis by **bold-faced type**.

NOTE: When providing information that exceeds the space provided, you may continue (in sequence) on blank sheets of paper as needed. Number the additional information to conform to the section you are responding to.

A. GENERAL INFORMATION

The fee for application for an Arizona CPA is \$100.00, payable by personal or certified check or money order. This provides for the application process. Once approved, there is also an initial Registration fee due prior to the Certificate being issued. This is a two-year fee based on your birth month, but is prorated when first registering.

Be sure that the applicable sections are **signed and/or notarized** where required (date of signature and notary affirmation date must be the same).

Please complete all personal information, including **Social Security Number, birth date and home telephone**. These are required, but **they are not given out to the public or to commercial firms**.

To obtain certification as a CPA in Arizona you must meet the following basic requirements (for more details and all of the requirements, please review the Arizona Revised Statutes § 32-701 et. al. and the Arizona Administrative Code (Rules) available at www.accountancy.state.az.us):

1. You passed the AICPA Uniform CPA examination, taking and passing all four parts within the conditioning period and according to the requirements as outlined in A.A.C. R4-1-226.
2. You obtained baccalaureate degree from an accredited college or university, you have 150 semester hours which includes 36 semester hours of accounting and 30 semester hours of related courses and at least one year of accounting experience.
3. You are required to pass the AICPA "Professional Ethics for CPAs" examination with a **grade of 90** or better. An order form for a self-study course and examination is included in this packet.

B. CONFIRMATION LETTERS, TRANSCRIPTS & OTHER INFORMATION

Envelopes must be sealed by the person providing the information and returned to you for **inclusion in your application packet**. We do not accept individual letters or transcripts. The following forms must also be completed:

1. **CERTIFICATE OF EXPERIENCE** - This form documents your required accounting experience (one, two or five years) and is to be completed by the person who supervised you. If necessary, use more than one form. Please assure that it is fully completed to facilitate the certification process. It is to be put in the enclosed envelope, sealed and returned to you. Please note: **Supervisors who are not CPAs must include a description of their accounting experience and a resume.**
2. **REQUEST FOR SUPERVISOR LICENSURE** - During your required accounting experience, **if any of your supervisors were CPAs**, a license verification must be completed by **their** state licensing board (not required for Arizona CPAs). Complete the top portion of the form. For applicable state board procedures and fees, please visit NASBA's website at <http://www.nasba.org/nasbaweb.nsf/lin>. Return the sealed envelope in your application package.
3. **CPA STATUS CONFIRMATION** - If you passed the AICPA CPA examination and are licensed in another state this form must be sent to the applicable state licensing office (see reverse of Licensure Verification, or use web address above). The licensing office will return it in a sealed envelope to you to put in the application packet.
4. **TRANSCRIPT REQUEST**- Transcripts are required from **all** colleges and universities you attended to obtain your degree. **Only original, not transferred, credit will be considered.** You may make copies of the request form. Transcripts must be signed by the Registrar and returned to you in a sealed envelope. **If you have applied to take the AICPA examination in Arizona within the past 5 years, you will not need transcripts.**
5. **FOREIGN EDUCATION** - Credit for education outside the U.S. must be submitted to a professional credit evaluator. To request the ECE form, contact ECE @ www.ece.org or call (602) 364.0804.
6. **PHOTO** - Submit one current 2" x 2" passport-type photo with package.
7. **CURRENT EMPLOYMENT LETTER** - Please submit a letter from your current employer stating that you are employed. If not employed, provide current status in a statement with the application. This is not part of the Certificate of Experience verification. Employment letters must be dated no more than 30 days prior to submission of the application.

PLEASE NOTE:

- **THE ABOVE DOCUMENTS MUST HAVE ORIGINAL SIGNATURES. FAXES OR COPIES WILL NOT BE ACCEPTED**
- **YOUR APPLICATION AND REQUIRED DOCUMENTS MUST BE SUBMITTED IN A SINGLE PACKAGE.**
- **TIME LIMITS ARE IMPOSED UPON THE BOARD AND THE APPLICANT TO ASSURE COMPLETION OF THE PROCESS IN A REASONABLE PERIOD. (SEE R4-1-341 F.-G. ENCLOSED)**